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Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Board Meeting Date March 13, 2024

Subject Payroll Warrants and Direct Deposits— Fiscal Year 2023-2024- As of February 29, 2024

Ask of the Board Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 1,986 Payroll Consolidated Checks printed and 18,392 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 51,599,388.81 from January 1, 2024, through February 29, 2024, as reflected in Exhibit 1.

- 1,018 Payroll Consolidated Checks printed and 9,410 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 25,569,640.23 from July 1, 2023, through July 30, 2023, as reflected in Exhibit 2
- 968 Payroll Consolidated Checks printed and 8,982 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 26,029,748.58 from August 1, 2023, through August 31, 2023, as reflected in Exhibit 3

Background In compliance to Operational Expectation No. 8 – Financial Administration, attached herein is an internal Payroll register to accompany the monthly cash reconciliation and cash flow financial report for all funds.

Discussion None Indicated

Recommendation Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 1,986 Payroll Consolidated Checks printed and 18,392 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 51,599,388.81 from January 1, 2024, through February 29, 2024, as reflected in Exhibit 1

Attachment(s)

- Exhibit 1: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024 As of February 29, 2024
- Exhibit 2: Pay01a--Payroll Summary by Org--Fiscal Year 2023-2024 January
- Exhibit 3: Pay01a--Payroll Summary by Org--Fiscal Year 2023-2024- February

**Exhibit 1: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024
As of February 29, 2024**

Pay Date 01/03/2024 through 02/29/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	76,623,567.55	
Miscellaneous	15,359.09	24,944.91
TOTAL	76,638,926.64	24,944.91

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	6,838,741.97		6,838,741.97	68,319,800.97
State W/H	2,562,280.66		2,562,280.66	68,220,009.82
Social Security	1,575,213.48	1,576,148.37	3,151,361.85	25,421,823.60
Medicare	1,104,039.34	1,104,039.34	2,208,078.68	76,140,725.67
Unemployment Ins		38,314.25	38,314.25	76,623,277.59
Workers' Comp		2,748,861.13	2,748,861.13	76,569,855.99
SUBTOTAL	12,080,275.45	5,467,363.09	17,547,638.54	

EARNINGS by Group	Income	Adjustments
DomesticPartner		99,791.15
SubPay	3,113,339.20	
Docks	552,287.63-	
Addl Comp	47,804.82	
Hourly Earnings	42,028.64	
WCOMP Adjs		85,513.26-
Misc		3,774.00
Misc Gross Adjs		6,893.02
OT	739,195.70	
Longevity	61,766.50	
CIL	78,625.00	
Reg Earnings	70,263,936.98	
Stipends	1,868,048.92	
Student Workers	15,359.09	
Vacation Payoff	39,698.98	
Extra Duty	921,410.44	
TOTAL	76,638,926.64	24,944.91

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	612,705.14	2,334,795.97	2,947,501.11	8,751,719.57
PERS New Members	1,104,933.60	3,681,315.97	4,786,249.57	13,798,498.57
STRS	2,382,288.71	4,438,704.70	6,820,993.41	23,243,393.91
STRS PEPRA 2013	2,522,382.07	4,720,280.45	7,242,662.52	24,713,759.72
Tax Sheltered Ann.	1,436,903.84		1,436,903.84	
Deferred Comp	69,726.34		69,726.34	
Health & Welfare	3,738.28	1,584,178.40	1,587,916.68	
Supplemental Insuran	289.96		289.96	
Section 125	158,212.51		158,212.51	
Retirement	1,694.28-	5,379.53-	7,073.81-	
Voluntary PERS	494.80		494.80	
Voluntary STRS	1,016.26		1,016.26	
Alternative Retireme	42,406.33	42,427.15	84,833.48	1,130,820.86
SUBTOTAL	8,333,403.56	16,796,323.11	25,129,726.67	

EARNINGS	Person Type	Female Employees
Certificated	3,438	52,344,192.60
Classified	2,529	24,294,734.04
TOTAL	5,967	76,638,926.64

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	310,311.00	533,288.90	843,599.90	
Dues & Memberships	884,515.12		884,515.12	13,212,291.34
Garnishments	78,322.02		78,322.02	66,747.20
Health & Welfare	21,159.09	14,250,949.91	14,272,109.00	
Miscellaneous	78,238.37		78,238.37	3,731,325.57
Supplemental Insuran	158,336.07		158,336.07	
Summer Pay	3,094,977.15		3,094,977.15	18,874,769.50
Taxes		23,615.50	23,615.50	47,230,513.30
SUBTOTAL	4,625,858.82	14,807,854.31	19,433,713.13	

Selection Grouped by Org, Filtered by (Org = 30, Starting Pay Date = 1/1/2024, Ending Pay Date = 2/29/2024)

Pay Date 01/03/2024 through 02/29/2024

TOTALS 25,039,537.83 37,071,540.51 62,111,078.34

Vendor Summary for Pay Date 01/03/2024 thru 02/29/2024

Vendor Checks	66,642,915.38	584
Vendor Liabilities	43,465,632.01	214
	110,108,547.39	798

Cancel/Reissue for Process Date 01/03/2024 thru 02/29/2024

Reissued	55,223.31	20
Cancel Checks	55,223.31-	20
Void ACH		

BALANCING DATA

		51,599,388.81	Net Pay
Gross Earnings	76,638,926.64	25,039,537.83	Deductions
District Liability	37,071,540.51	37,071,540.51	Contributions
	113,710,467.15	113,710,467.15	

NET

Direct Deposits	47,992,672.17	18,392
Checks	3,621,076.27	1,986
Partial Net ACH	4,796.88	7
Negative Net	19,156.51-	6
Check Holds		
Zero Net		3
TOTAL	51,599,388.81	20,387

**Exhibit 2: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024
January 2024**

Pay Date 01/03/2024 through 01/31/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	38,067,134.46	
Miscellaneous	4,847.09	38,597.28
TOTAL	38,071,981.55	38,597.28

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,439,089.77		3,439,089.77	33,970,205.03
State W/H	1,277,813.48		1,277,813.48	33,921,325.66
Social Security	801,626.61	802,354.71	1,603,981.32	12,941,244.77
Medicare	548,964.55	548,964.55	1,097,929.10	37,859,682.81
Unemployment Ins		19,034.57	19,034.57	38,066,989.48
Workers' Comp		1,365,553.56	1,365,553.56	38,037,671.24
SUBTOTAL	6,067,494.41	2,735,907.39	8,803,401.80	

EARNINGS by Group	Income	Adjustments
DomesticPartner		48,879.37
SubPay	1,042,752.00	
Docks	248,835.75-	
Addl Comp	21,654.68	
Hourly Earnings	18,433.87	
WCOMP Adjs		19,057.11-
Misc		1,882.00
Misc Gross Adjs		6,893.02
OT	275,646.80	
Longevity	31,391.28	
CIL	38,525.00	
Reg Earnings	35,085,814.27	
Stipends	1,268,254.61	
Student Workers	4,847.09	
Vacation Payoff	4,478.65	
Extra Duty	529,019.05	
TOTAL	38,071,981.55	38,597.28

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	306,080.03	1,166,483.44	1,472,563.47	4,372,565.86
PERS New Members	549,294.91	1,830,924.78	2,380,219.69	6,862,905.81
STRS	1,178,489.03	2,195,549.70	3,374,038.73	11,498,997.55
STRS PEPRA 2013	1,241,575.93	2,323,726.62	3,565,302.55	12,166,337.50
Tax Sheltered Ann.	719,814.58		719,814.58	
Deferred Comp	34,785.67		34,785.67	
Health & Welfare	1,869.14	792,089.20	793,958.34	
Supplemental Insuran	144.98		144.98	
Section 125	79,869.87		79,869.87	
Retirement	1,694.28-	5,379.53-	7,073.81-	
Voluntary PERS	247.40		247.40	
Voluntary STRS	508.13		508.13	
Alternative Retireme	20,613.39	20,638.90	41,252.29	549,682.79
SUBTOTAL	4,131,598.78	8,324,033.11	12,455,631.89	

EARNINGS	Person Type	Female Employees
Certificated	3,317	25,664,402.86
Classified	2,451	12,407,578.69
TOTAL	5,768	38,071,981.55

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	156,122.00	267,788.97	423,910.97	
Dues & Memberships	435,388.13		435,388.13	6,492,951.45
Garnishments	39,708.25		39,708.25	33,608.11
Health & Welfare	9,950.72	7,093,807.11	7,103,757.83	
Miscellaneous	35,140.33		35,140.33	1,892,624.67
Supplemental Insuran	79,476.92		79,476.92	
Summer Pay	1,547,461.78		1,547,461.78	9,431,409.41
Taxes		11,767.33	11,767.33	23,534,617.77
SUBTOTAL	2,303,248.13	7,373,363.41	9,676,611.54	

Selection Grouped by Org, Filtered by (Org = 30, Starting Pay Date = 1/1/2024, Ending Pay Date = 1/31/2024)

Pay Date 01/03/2024 through 01/31/2024

TOTALS 12,502,341.32 18,433,303.91 30,935,645.23

Vendor Summary for Pay Date 01/03/2024 thru 01/31/2024

Vendor Checks	33,167,419.10	288
Vendor Liabilities	21,586,487.70	88
	54,753,906.80	376

Cancel/Reissue for Process Date 01/03/2024 thru 01/31/2024

Reissued	36,066.80	14
Cancel Checks	36,066.80-	14
Void ACH		

BALANCING DATA

		25,569,640.23	Net Pay
Gross Earnings	38,071,981.55	12,502,341.32	Deductions
District Liability	18,433,303.91	18,433,303.91	Contributions
	56,505,285.46	56,505,285.46	

NET

Direct Deposits	23,816,077.13	9,410
Checks	1,751,378.66	1,018
Partial Net ACH	2,184.44	3
Negative Net		
Check Holds		
Zero Net		3
TOTAL	25,569,640.23	10,431

**Exhibit 3: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024
February 2024**

Pay Date 02/02/2024 through 02/29/2024

EARNINGS by Earnings Code	Income	Adjustments
Regular	38,556,433.09	
Miscellaneous	10,512.00	13,652.37-
TOTAL	38,566,945.09	13,652.37-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,399,652.20		3,399,652.20	34,349,595.94
State W/H	1,284,467.18		1,284,467.18	34,298,684.16
Social Security	773,586.87	773,793.66	1,547,380.53	12,480,578.83
Medicare	555,074.79	555,074.79	1,110,149.58	38,281,042.86
Unemployment Ins		19,279.68	19,279.68	38,556,288.11
Workers' Comp		1,383,307.57	1,383,307.57	38,532,184.75
SUBTOTAL	6,012,781.04	2,731,455.70	8,744,236.74	

EARNINGS by Group	Income	Adjustments
DomesticPartner		50,911.78
SubPay	2,070,587.20	
Docks	303,451.88-	
Addl Comp	26,150.14	
Hourly Earnings	23,594.77	
WCOMP Adjs		66,456.15-
Misc		1,892.00
OT	463,548.90	
Longevity	30,375.22	
CIL	40,100.00	
Reg Earnings	35,178,122.71	
Stipends	599,794.31	
Student Workers	10,512.00	
Vacation Payoff	35,220.33	
Extra Duty	392,391.39	
TOTAL	38,566,945.09	13,652.37-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	306,625.11	1,168,312.53	1,474,937.64	4,379,153.71
PERS New Members	555,638.69	1,850,391.19	2,406,029.88	6,935,592.76
STRS	1,203,799.68	2,243,155.00	3,446,954.68	11,744,396.36
STRS PEPRA 2013	1,280,806.14	2,396,553.83	3,677,359.97	12,547,422.22
Tax Sheltered Ann.	717,089.26		717,089.26	
Deferred Comp	34,940.67		34,940.67	
Health & Welfare	1,869.14	792,089.20	793,958.34	
Supplemental Insuran	144.98		144.98	
Section 125	78,342.64		78,342.64	
Voluntary PERS	247.40		247.40	
Voluntary STRS	508.13		508.13	
Alternative Retireme	21,792.94	21,788.25	43,581.19	581,138.07
SUBTOTAL	4,201,804.78	8,472,290.00	12,674,094.78	

EARNINGS	Person Type	Female Employees
Certificated	3,380	26,679,789.74
Classified	2,475	11,887,155.35
TOTAL	5,855	38,566,945.09

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	154,189.00	265,499.93	419,688.93	
Dues & Memberships	449,126.99		449,126.99	6,719,339.89
Garnishments	38,613.77		38,613.77	33,139.09
Health & Welfare	11,208.37	7,157,142.80	7,168,351.17	
Miscellaneous	43,098.04		43,098.04	1,838,700.90
Supplemental Insuran	78,859.15		78,859.15	
Summer Pay	1,547,515.37		1,547,515.37	9,443,360.09
Taxes		11,848.17	11,848.17	23,695,895.53
SUBTOTAL	2,322,610.69	7,434,490.90	9,757,101.59	

Selection Grouped by Org, Filtered by (Org = 30, Starting Pay Date = 2/1/2024, Ending Pay Date = 2/29/2024)

Pay Date 02/02/2024 through 02/29/2024

TOTALS 12,537,196.51 18,638,236.60 31,175,433.11

Vendor Summary for Pay Date 02/02/2024 thru 02/29/2024

Vendor Checks	33,475,496.28	296
Vendor Liabilities	21,879,144.31	126
	55,354,640.59	422

Cancel/Reissue for Process Date 02/02/2024 thru 02/29/2024

Reissued	19,156.51	6
Cancel Checks	19,156.51-	6
Void ACH		

BALANCING DATA

		26,029,748.58	Net Pay
Gross Earnings	38,566,945.09	12,537,196.51	Deductions
District Liability	18,638,236.60	18,638,236.60	Contributions
	57,205,181.69	57,205,181.69	

NET

Direct Deposits	24,176,595.04	8,982
Checks	1,869,697.61	968
Partial Net ACH	2,612.44	4
Negative Net	19,156.51-	6
Check Holds		
Zero Net		
TOTAL	26,029,748.58	9,956